

CABLE TELEVISION SYSTEMS
(BEVS - SCREEN 1)

This schedule is to be used from January 1, 2008, through December 31, 2008, (reference ARM 42.21.151).

1. The average market value of television cable systems is \$2,000 per mile (BEVS Table 13) for coaxial cable (transmission line), and \$25 per service drop (BEVS Table 14).
2. The average market value for the dishes and towers will be determined using the following valuation tables. The dishes are circular shaped pieces of equipment used to receive the television signal. The towers are structures (usually metal) used to support any receiving equipment.

DISHES (BEVS - TABLE 16)

<u>YEAR</u>	<u>TRENDED % GOOD</u>
2007	85%
2006	72%
2005	57%
2004	40%
2003	24%
AND OLDER	

TOWERS (BEVS - TABLE 15)

<u>YEAR</u>	<u>TRENDED % GOOD</u>
2007	92%
2006	88%
2005	83%
2004	79%
2003	71%
2002	61%
2001	49%
2000	38%
1999	31%
1998	26%
AND OLDER	

<u>Property Type</u>	<u>Class Code</u>	<u>Property Class</u>	<u>Taxable Percentage</u>
Cable Television Systems	6831	8	3

3. All other television cable system equipment not valued from the above schedules will be valued using Table 3 (BEVS Table 17) of the Furniture and Fixture Schedule (PPBA-22A). Television cable system equipment (property class code 6831) is class 8 property and the taxable value is 3% of market value. This includes the channel selection boxes.

Example: The taxpayer owns a cable television system which he purchased in 2005. The following equipment was purchased: 100 miles of coaxial cable for \$275,000, 550 drops for \$19,250, 3 dishes for \$35,000, 1 tower for \$17,000 and other transmitting equipment located in the building for \$30,000. The 550 boxes cost \$20,000 in 2006.

	<u>Market Value</u>
Miles of Cable: 100 x \$2,000 =	\$200,000
Drops: 550 x \$25 =	13,750
Dishes: \$35,000 x 57% =	19,950
Tower: \$17,000 x 83% =	14,110
Transmitting Equipment: \$30,000 x 51% =	15,300
Selector Boxes: \$11,000 x 69% =	<u>\$7,590</u>

The market value of equipment, cable, and drops = \$ 270,700

The taxable value would be \$270,700 x 3% = \$8,121